

September 23, 2003

D.T.E. 03-91

AQUARION WATER COMPANY OF MASSACHUSETTS

Request for an accounting ruling by Aquarion Water Company of Massachusetts.

NOTICE OF FILING AND REQUEST FOR COMMENTS

On September 16, 2003, Aquarion Water Company of Massachusetts (“Aquarion” or “Company”) filed with the Department of Telecommunications and Energy (“Department”) its request for an accounting ruling on or before December 1, 2003. Specifically, the Company seeks an accounting ruling that permits the Company to defer the difference between the expenses for pensions and post-retirements benefits other than pensions that it records for accounting purposes and the amounts it recovers in the Company’s current rates. The Company argues such treatment is consistent with the Department’s precedent.

The Department will accept written comment on the Company’s request. Persons wishing to submit written comments on the Company’s proposal should file as follows: an original and four (4) copies of comments with Mary L. Cottrell, Secretary. The original and copies should be delivered to the Department, One South Station, Boston, Massachusetts, 02110 not later than the close of business (5:00 p.m.) on **Monday, September 29, 2003**. One copy must also be sent to Thomas J. Tumilty, Esq., Nixon Peabody LLP, 101 Federal Street, Boston, Massachusetts 02110.

All written documents should be submitted to the Department in electronic format using one of the following methods: (1) by e-mail attachment to dte.efiling@state.ma.us; or (2) on a 3.5" disk, IBM-compatible format. The text of the e-mail or the disk label must specify: (1) the docket number of the proceeding [D.T.E. 03-91]; (2) name of the person or company submitting the filing; and (3) a brief descriptive title of the document (e.g., Comments). The electronic filing should also include the name, title and phone number of a person to contact in the event of questions about the filing. Text responses should be written in either Word

Perfect (naming the document with a “.wpd” suffix), in Microsoft Word (naming the document with a “.doc” suffix), or as an Adobe PDF file (naming the document with a “.pdf” suffix). Data or spreadsheet responses should be compatible with Microsoft Excel. All comments submitted in electronic format will be posted on the Department's web site: <http://www.mass.gov/dpu>.

The Company's request may be inspected at the offices of the Department during normal business hours (Monday through Friday, 9:00 a.m. to 5:00 p.m.) at the Department's offices, One South Station, Boston, Massachusetts. The Company's request is also on file for public view at the Company's offices, 200 Cordwainer Drive, Suite 200, Norwell, Massachusetts 02061. Any person desiring further information regarding the Compact's filing should contact counsel for the Company, Thomas J. Tumilty, Esq., at (617) 345-1000. Any person desiring further information regarding this notice should contact Kevin F. Penders, Hearing Officer, Department of Telecommunications and Energy, at (617) 305-3624.

By Order of the Department,

Mary L. Cottrell, Secretary